DOCUMENT RESUME

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ABSTRACT

Developed by classroom teachers during the development phase of Minnesota's Graduation Standards, this performance package is made up of locally designed assignments that, taken together, show whether a student has learned and can apply the knowledge and skills related to developing an implementing a plan to start a business or an organization. It begins with reference to the particular content standard addressed in the package, the educational level of the package (high school), and a summary statement of the content standard. It then describes the task associated with the student performances: research, write and present a business plan It then offers specific statements from the standard regarding what students should know and should do, the products, task description, special notes, and feedback checklists for the task enumerated in the package. (RS)

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ED 460 390

MINNESOTA DEPARTMENT OF CHILDREN, FAMILIES AND LEARNING
Performance Package
Minnesota Profile of Learning

Content Standard: Inquiry: Research & Create a Business Plan **Level:** High School

Title of Package/Activity: Writing a Business Plan for an Existing Business

Summary Statement of Content Standard:

Develop and implement a plan to start a business or an organization.

Description of Student Performances:

Task 1: Research, write and present a business plan.

FINAL ACHIEVEMENT: Use the following scoring criteria when evaluating student performance.

Scoring Criteria
4 - Performance on this standard achieves and exceeds expectations of high standard work.
3- Performance on this standard meets the expectations of high standard work.
2 - Work on this standard has been completed, but all or part of the student's performance is below high standard level.
1 - Work on this standard has been completed, but performance is substantially below high standard level.
No package score is recorded until ALL parts of the package have been completed.

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CS 216 754

PERFORMANCE PACKAGE TASK 1
Writing a Business Plan for an Existing Business

Content Standard: Inquiry: Research & Create a Business Plan **Level:** High School

Specific Statement(s) from the Standard:

What students should know:

1. Know relevant scientific principles
2. Understand economic principles
3. Understand marketing/sales
4. Understand how the business or organization functions within a larger context
5. Understand potential impact of business or organization on people and communities
6. Understand human resources management

What students should do:

1. Gather information:
   a. keep records
   b. use market research
   c. track markets
   d. use computers, telecommunications and satellite technology
   e. use a variety of sources of information
   f. utilize human resources
2. Develop a business plan:
   a. conduct a feasibility study
   b. produce a cost/benefit analysis
   c. conduct a resource assessment
   d. identify alternative solutions to problems
3. Implement plan:
   a. communicate information regarding decisions
   b. apply human relations skills
   c. apply relevant/useful mechanical and technical skills
   d. use marketing and sales techniques
   e. integrate economic, marketing, sales and technical aspects with sound business practices
   f. analyze effectiveness of plan

Product(s):

- Notebook for data collection and display
- Written business plan

PERFORMANCE PACKAGE TASK 1
Writing a Business Plan for an Existing Business

Task Description:

Overview: Select an existing business for your study site. You may work in teams of two to three students, but each student will research and write his/her own plan. Focus on a business that is interesting and accessible to you. Collect data related to the study site. Use a variety of primary and secondary sources (interviews, observations, trade and governmental publications, census data, etc.).

Set up a notebook for organizing all information and assignments for the project. This notebook will document every step of your research. Include the following sections and organize your work accordingly:

Notebook Sections

I Description of the Business
Statement about Feasibility

II The Five P's (Product, Price, People, Place and Promotion) -- Data Displays:
- Chart 1 Business Structure
- Chart 2 Product and Price
- Chart 3 Services and Price
- Chart 4 Analysis of Place (Exterior)
  Sketch of the interior layout of the study site with an explanation.
- Chart 5 People (Employees)
  Data from human relations study
  Analysis of human relations in the workplace
- Chart 6 Promotions and Advertising

III Display of Data from Study of External Environment
Written analysis of each in a separate paper:
- Regulations and licensing
- Economic Climate
- The industry
- Labor Force
- Transportation

IV The Three C's (Customers, Competition and Costs) -- Data Displays
- Chart 7. Review of Target Market
- Chart 8. Review of Competitors' Products
- Chart 9. Review of Competitors' Services
- Chart 10. Review of Competitors' Hours of Operation
- Chart 11. Review of Competitors' Promotions

V Financial Analysis -- Data Displays
- Chart 12. Financial Data Sheet (completed by mentor)
  Display of calculations of fixed and variable costs
- Chart 13 Break-even Analysis

VI Reporting the Findings, Interpreting the Data and Drawing Conclusions
- Chart 14 Situation Analysis
  Written scenarios: Best case, worst case and probable case with recommendations

The teacher will review the work section-by-section, and provide on-going feedback throughout the project. Be sure to make arrangements to confer with the teacher as frequently as necessary. At the completion of the project you will submit the notebook for the teacher's final feedback. Make necessary revisions and improvements and proceed to prepare the business plan.

Task Description, continued

I. Describe the Business

A. Select a study site that is both interesting to you and accessible.

B. Contact the owner/manager of the study site in person or by phone to explain the details of your study and establish a tentative schedule for gathering information. Ask the business person to be a mentor to for this project (the teacher can help you arrange this).

Based on a preliminary interview with the owner/manager, write an introductory description (one to two pages) of the business. This will include:

- business name
- form of the business (sole proprietorship, partnership, corporation, sub-S corporation)
- type of business (retail, manufacturing, service)
- mission, scope and goals of the business (such as adding a new product line, expanding your target market, or reducing fixed costs, etc.)
- product/services
- location
- hours of operation
- franchise, chain or independent.

C. Meet with the business owner/manager to determine the following:

1. Role and responsibilities of your mentor (business owner/manager), including willingness/ability to provide information about:

- The five P's: product, price, people (employees), place, and promotion
- Competition, customers, costs
- Hypothetical data for financial analysis
- Availability to meet with student (dates, place).

2. Role and responsibilities of student:

- Use of information and materials
- Level of confidentiality
- Time management
- Research data and findings offered to mentor.

D. Write a statement describing the feasibility of this study based on your discussions with the owner/manager.

Turn in the feasibility statement, and the written agreement of roles and responsibilities signed by the mentor and by you, to your teacher.

II. Analyze the Five P's (Product, Price, People, Place, and Promotion)

Conduct interviews with the owner/manager and make observations of the study site, to collect information on the five P's (product, price, people, place and promotion). Organize and display the information on charts following the examples provided.

Task Description, continued

A. Business Structure

What are the reasons (pros and cons) for the business structure?

- Retail, service, manufacturing, wholesale etc.
- Form of ownership: sole proprietorship, partnership, corporation, sub-S corporation
- Franchise (choose a certain franchise), chain or independent.

For example see Chart 1:

Chart 1: Business Structure

Type of Structure	Pros	Cons
Franchise	Well-defined prototype of business operation Marketing support Support from chief parent company	Dependent on franchise parent company Expensive to buy

B. Description of Product/Service and Price

The areas of product/service and price (two of the five P's) are a major concern for a business. Ask "What are the major advantages of the business in terms of product (or service)?" "What is the range of products and services offered by your study site?" For example: in a hardware store, the major draws for customers may be hardware, paint, and lawn and garden items. Electrical and plumbing items, housewares, electronics, appliances, lumber or toys may draw fewer customers. Record your information on a chart. For examples see Chart 2 and Chart 3.

Chart 2: Product and Price for a Hardware Store

Type of Product	Shelf Space Required	Range of Selections	Price Range	Profit Margin	Pros	Cons
Lawn and garden (seasonal)	40'	100 different types of product Brand name 10-15 of each type	$5-$1,000	40%	High profit margin	Space
Paint	60'	4 different types 100 colors each Store brand	$15-$25 per gallon	50%	High profit margin	Explo-sive equip-ment
Small appliances	20'	10 different types 2-3 of each Brand name	$25-$400	20%	Bring in upper and middle income shop-pers	Low profit margin

Task Description, continued

Chart 3: Services and Price

Type of Service	Offered	Price	Pros	Cons
Making keys	Yes	$1.00	Service expected by customers	Requires staff time to produce Need to maintain equipment
Sharpening chain saws	No	$2.50	Only 1 competitor	High insurance required Low profit margin Expensive equipment

C. Place

What is the status of the neighborhood or area surrounding the study site? Is it growing, stabilizing, or declining? Consider road and street development, natural barriers, building construction (retail and/or homes), signage, zoning issues, and expansion potential. For example see Chart 4.

Chart 4: Analysis of Place (Exterior)

Description	Comments
Neighborhood: Residential: one adjacent apartment complex (100 units)	Attractive wood structures Average rents
Roads/ Thoroughfares/ Connectors: On 4-lane divided highway It is easy to turn into parking lot Customers don't have to drive around	Business has own exit with stoplight
Parking: Lot in front of building Free parking	200 spaces shared with five other businesses
Building Construction and Signage: 16,000 sq. ft Concrete block 30 ' sign visible from highway Sign painted on building	Painted graphics

Task Description, continued

Analysis of Place (Interior)

Sketch the physical layout of your study site. You will want to look at building and/or floor plans, if applicable. Explain reasons for the layout. Does the floor plan support the products/services? In other words, where are the "major draws" placed?

D. People (Employees)

How many employees? What do they do? Are they full-time, part-time, or independent contractors? (Independent contractors are not employees, but provide special services such as bookkeeping, according to guidelines from the Internal Revenue Service.) For example see Chart 5.

Chart 5: People (Employees)

Title	Number of Employees	Job Description	Part-time Full-time	Education, Training or Experience Required	Salary or Wage
Stock	2	Maintain inventory; stock shelves	Part-time (20 hours)	High school degrees	$4.50/hr
Clerk	6	Assist customers and sales	Part-time (20 hours)	High school degree	$5.00/hr
Manager	1	Hire/supervise staff; order merchandise; prosecute shoplifters	Full-time (40 hours)	Some college and 5 years experience	$25,000/ year

Human Relations in the Workplace

Find out about human relations at your study site. Ask both your mentor and your teacher for advice about the best way to obtain information that will help you conduct this analysis. Your mentor and teacher can provide guidance about using methods such as observation, interviews, and questionnaires. They can also advise you as to the use of secondary sources such as reports and employee handbooks that might provide insights into workplace expectations for interpersonal interaction. Proceed to collect data only with the approval of the mentor and your teacher.

Use the list below to formulate an interview or questionnaire on human relations in the workplace:

- workplace climate
- employee satisfaction, levels of comfort in the workplace
- collaborative work/independent work
- communication
- hierarchy of responsibility
- management efforts to maintain positive, productive human relations
- problems, concerns and mechanisms for addressing them
- rules defining appropriateness in interpersonal interactions among employees, and between employees and clients

Task Description, continued

Examine the human relations data that you gather through interviews and other means. Write a paper in which you analyze the workplace climate and human relations among employees and between employees and clients and others who come into contact with the business. Make a list of preliminary recommendations for maintaining or improving workplace climate. You will refine these as you learn more about the business and make your final recommendations when you have conducted a thorough analysis of all facets of the business.

E. Promotions/Advertising

Examine promotions used by the business. Promotions might include direct sales, advertising, public relations (such as articles in newspapers or magazines), networking, brochures, newsletters, invitations, presentations, open houses, trade fairs, and incentives such as coupons or discounts.

Find out the purpose of the promotion, where the promotion was offered, the cost, and the results. See Chart 6.

Chart 6: Promotions and Advertising

Promotions	Reason	Where	Cost	Results
Coupon for free watch battery installed	To attract new customers	Back of cash register receipt for Ed's grocery	$1,000	Average customers: 55-70 years of age Average purchase: none -$5.00 2% response
Coupon for 10% discount on selected merchandise	Draw old customers back	Direct mailing to all households in 5XXXX zip code area	$2,000	Average customer: age 30-55 Average purchase: $50-$125 2% out of 20,000
Yellow Pages	Essential	Phone books	$150	500 calls per year
Article about 50th anniversary	Reaches local population	Community newspaper	No cost	Unable to track
Newspaper advertisement	Reaches a large population	Co-op advertise-ment with a supplier/vendor	$1,500 1/2 of cost is paid by cooper-ative ad partner	2% of target market

Task Description, continued

III. Analyze the External Environment

The external environment refers to the range of outside factors that impact your business site (i.e., overall economy, employment rates, etc.). Much of the information for this analysis will come from secondary sources available through local libraries, chambers of commerce, city governments, and trade and industry publications. More specific information about resources are listed in Special Notes.

Divide this section of your notebook into five sub-sections according to factors A-E listed below. A careful analysis of these factors will help you situate your study site in a larger context.

A. Regulations and licensing. What are the local, state, and federal regulations relevant to your business? For example: in the hardware business the government regulates disposal of batteries, dispensing of kerosene, the sale of glue, and the sale of state fishing and hunting licenses.

B. Economic climate. What are the general and specific economic conditions that have an impact on your study site's operation and success? Consider, for example, unemployment rates, an increase in minimum wage, inflation or recession, increases in rents and leases, and increases in sales taxes.

C. The industry. What are the current trends? What are the strengths and/or weaknesses of the industry in relation to the study site's products and/or services? Describe characteristics of the industry and make projections about the industry's future using reliable sources. (Industry associations at the state and national level are good sources.)

D. Labor force. How do workers in the industry compare with the general work force? What is the potential labor market for this specific region/area? What education and training are needed? For example: are high school students and elderly people available on Saturday and every week night in your area?

(Government and industry publications provide demographic data, and wage and salary surveys that students can access for labor information.)

E. Transportation. How will people get to work? How will products or materials get to the business?

IV. Analyze the Three C's (Customers, Competition, and Costs)

A. Customer Analysis (Review of the target market)

To conduct the review of the target market, you need to ask several questions:

- Who are the customers?
- What do they buy? What are their purchasing patterns?
- Where do they live?
- Where do they work?

Interview the business owner/manager of your study site to identify the market segments the business currently targets and why. Discuss any potential changes in the target market. These changes may be based on changes in the community, such as a plan for moderate, middle and upper-end housing developments, new manufacturing industries, or changes in roads and highways. In Chart 7 Review of the Target Market, fill in the segments of the market that the business targets, the reasoning for that choice, and support for targeting that particular segment.

Task Description, continued

Chart 7: Review of the Target Market

Question	Possible Target Market Segments	Complete these 3 columns: Segment(s) Targeted	Reasons	Support
Who are the customers? (Demographics)	age, sex, income, family life cycle, race/religion/ ethnicity	*Income $25,000 to 50,000 per year*	*Type of products purchased is related to income*	*Market research*
Where are they located? (Geography)	Region urban suburban rural	*Suburban Within 5 miles of the store*	*Location of business is desirable*	*History of shopping here*
	Nearby housing units single family housing apartments mobile homes	*Single family* *Mobile homes*	*Easy access* *Purchasing patterns reflect willingness to buy these products here*	*Census data shows there is a high concentration of consumers with the desired demographic profile residing*
How do they buy? (User Behavior)	Use: One time user occasional user or heavy user	Occasional user	*Varies*	*Each product and service shows most*
	Awareness level: interested, plan to try, customer	Current customer	*Purchasing patterns show activity*	*Data collected from store records*
	Sensitivity to price: brand loyalty vs. price/promotion	*Upper income* *Middle and lower income desire discount*	*Brand loyalty* *Sensibility to price and promotion*	*Data collected from store records*

Task Description, continued

B. Review the Competition

Obtain the following information from observations, and interviews with distributors, and your mentor:

Identify the direct and indirect competitors near the business. Indirect competition may offer other ways to meet the customers needs - not just other product or in another type of business. Ask "What are the competitive alternatives?" In other words, "Where else can customers purchase this product or service?" Direct competitors have the same kind of business. Indirect competitors provide the product/service in a different type of business. A second type of indirect competition may be "do-it-yourselfers."

For each nearby competitor, describe the selection of merchandise, the available service, the quality of products, the hours of operation, the general appearance of the site, and the attitude/knowledge of the staff, advertising and promotions. Keep this information organized in your notebook.

Now determine for each competitor, similarities and differences with your study site business. What did you learn about their operations? What did you learn from studying their advertising and promotions? See Charts 8-11.

Chart 8: Review of Competitors' Products

Products Available

Store	Selection	Quality	Insights/ Observations	Recommended Actions
Study site				
Competitor 1				
Competitor 2				
Competitor 3				

Chart 9: Review of Competitors' Services

Services Available

Store	Service 1	Service 2	Service 3	Insights/ Observations	Recommended Actions
Study site					
Competitor 1					
Competitor 2					
Competitor 3					

Task Description, continued

Chart 10: Review of Competitors' Hours

Hours of Operation

Store	Hours	Insights/Observations	Recommended Actions
Study site			
Competitor 1			
Competitor 2			
Competitor 3			

Chart 11: Review of Competitors' Promotions

Promotions/Advertising

Store	Advertising/ Promotion 1	Advertising/ Promotion 2	Advertising/ Promotion 3	Insights/ Observations	Recommended Actions
Study Site					
Competitor 1					
Competitor 2					
Competitor 3					

Task Description, continued

V. Financial Analysis

A. Ask your mentor to provide hypothetical data for you to use in the financial analysis. A blank chart for financial data is provided for your mentor (see Chart 12). The data could be created for a growing, stable, or declining business. A growing business is expanding target markets, but profits may or may not be increasing at this point. A stable business is maintaining the current target market and level of profitability. A declining business is facing shrinking target markets and profitability. Your mentor need only provide rough estimates for this analysis.

If you cannot obtain the data from your mentor, you can find the information about the typical business of this type in either Dunn and Bradstreet's or Robert Morris' profiles of businesses. These sources are available at the public library. They may also be available at your local bank.

Task Description, continued

Chart 12: Financial Data Sheet

DIRECTIONS TO THE BUSINESS MENTOR: To complete the business plan, the student must analyze financial data. Please provide reasonable, but hypothetical, data for the student to analyze. You may decide to provide hypothetical data for a growing, stable, or declining business.

FINANCIAL DATA SHEET for _____
(the type of business studied)

Size of Operations: _____

Stage in Business Cycle (circle one): growing stable declining

Month or year (adjust number of columns as needed)	1	2	3	4
Gross sales				
Cost of goods/services sold				
Gross profit				
Operating expenses:				
• Wages and salaries				
• Utilities, i.e., phone, electricity				
• Insurance, i.e., car, property/casualty, workers compensation				
• Supplies, i.e., computer supplies, paper bags				
• Lease/mortgage payments				
• Equipment costs				
• Transportation costs				
• Advertising/promotions				
• Taxes (local, state, federal)				
• Licenses and permits				

Task Description, continued

B. From the financial data, determine the fixed costs (the costs the business must pay even if there were no sales such as rent and salaries) and the variable costs (the costs that fluctuate with the number of sales or because of variation in factors, such as the cost of gasoline). You may have to estimate some figures.

Do a break-even analysis for the business. Show your analysis on a chart. For example see Chart 13. Determine how much (in dollars or quantity) the business must sell, assuming it does not make a profit or lose money. The break-even analysis provides the "bottom line" figure -- how much it costs just to keep the doors of the business open. Based on the break-even analysis, a business can set goals for a probable case and best case scenario in terms of profits.

Estimate the break-even level of sales in dollars : Use the formula (S =FC +VC) where S = sales in dollars at break-even level; FC = fixed costs; VC = variable costs.

Chart 13: Break-even Analysis

Fixed Costs +		Variable Costs =		Break Even Sales in $
		Products:		
Yellow Pages Ad	500	(100 keys @ $1)	1,000	
Rent	3,500	Wages	10,000	
Utilities	1,000	Advertising, etc.	2,000	$18,000

Submit your break-even analysis to your teacher for review.

VI. Thinking About the Future

Identify strengths, weaknesses, opportunities and threats based on your analysis of the five P's (product, place, promotion, price, and people) and your analysis of the three C's (competition, consumers, and costs).

Revisit your analysis of the industry, government, and labor. In your analysis, you should be asking these questions:

- "What information gives me the greatest insight about trends and patterns in the industry and in the business itself?"
- "How consistent is my information?"
- "Have I analyzed the essential data in more than one way?" (For example, with raw numbers and percentages.)

Use Chart 14: Situation Analysis to help you think about the business' future.

Task Description, continued

Chart 14: Situation Analysis

Factors	Strengths	Weaknesses	Opportunities	Threats	Recommended Actions
Business structure					
Product/service					
Prices					
Place					
People (Employees)					
Promotions					
Government regulations and policies					
Economic climate					
Industry					
Labor force					
Transportation					
Customers (Target Market)					
Competition					

Task Description, continued

Goals Based on Situation Analysis

Interview your mentor to determine any new ideas for increasing or maintaining profits. Ask your mentor about ideas that have been tried. Did the ideas succeed or fail? Why did they succeed or fail?

- Identify short-term and long-term goals for the business.
- What needs to happen/change for the business to achieve these goals?
- What are the costs associated with implementing any new ideas for products/services, people, place, price, and promotions?
- Analyze whether an increase in sales results in an increase in profitability. Will a new idea or service pay the cost with added sales (e.g., the hardware store may decide that the rental of a power spray washer won't pay for itself, but the increase in paint sales will). You may have to do another break-even analysis if your fixed or variable costs change as a result of changes you are considering.

Examine your assumptions. Are you assuming that your fixed costs stay the same? Are you assuming that an industry trend will continue? What are your assumptions about sales? Consider the assumptions for a best case, a worst case and a probable case scenario. Best case scenarios assume wishes come true. Worst case scenarios assume things go wrong (weather, illness, or a strong new competitor). Probable case scenarios are based on analysis of the situation. Write a description of each scenario in which you identify your assumptions and then draft recommendations for future planning. Provide rationale and supporting evidence for your recommendations. Submit your scenarios for teacher feedback. Be prepared to explain and defend your scenarios with information from your analyses.

VII. Write the Business Plan

The business plan is a report that summarizes your research, and presents findings and recommendations in the most usable form.

Finalize the plan after the teacher has done a final review of your notebook. Determine what materials from the notebook are needed to support your summary of findings and your recommendations.

Structure your business plan to include the following:

- summary of research findings
  - -- Situation Analysis chart
  - -- narrative description of current status of all facets of the business and all supporting materials
  - -- descriptions of study findings
  - -- description of implications and assumptions
  - -- description of best, worst and probably case scenarios for the future of the business
- the goal of the business plan
- recommendations for the future of the business
- evaluation of the viability of the plan supported by data and feedback from the mentor.

Present the final draft of the business plan to your teacher and your mentor for final evaluation.

Special Notes:

Business plans could be created for the business in which the student works. The James J. Hill Research Library in St. Paul is a huge resource for information about businesses. We are recommending that the standard be changed to include creating a business plan for a new or existing business. Instead of implementing the plan, we recommend that students present the plan to a business owner/manager.

PERFORMANCE PACKAGE TASK 1
Writing a Business Plan for an Existing Business

FEEDBACK CHECKLIST FOR TASK 1

The purpose of the checklist is to provide feedback to the student about his/her work relative to the content standard. Have the standard available for reference.

Y=Yes
N=Needs Improvement

Student		Teacher
	The notebook contains clear and complete documentation of the research process:	
_____	There is sufficient data for analysis in each section.	_____
_____	Multiple and varied sources are cited.	_____
_____	Relevant data are clearly displayed in each section.	_____
_____	Analyses are thorough and focused in each section.	_____
	The business plan clearly presents reasonable direction for the future of the business:	
_____	Goals are consistent with evidence of needs, strengths and weaknesses.	_____
_____	All three scenarios for the future reflect thorough analysis of the business and relevant external factors.	_____
_____	All recommendations are consistent with study findings.	_____
_____	The final draft of the plan incorporates feedback from the business mentor.	_____

Overall Comments (information about student progress, quality of the work, next steps for teacher and student, needed adjustments in the teaching and learning processes, and problems to be addressed):